



**MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY
TWO YEARS ENDED JUNE 30, 2003**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2004-54
July 2, 2004
www.auditor.mo.gov**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

July 2004

The following problems were discovered as a result of an audit conducted by our office of the Missouri Department of Transportation, Office of Highway Safety.

Some Office of Highway Safety (OHS) purchases do not appear to be reasonable and necessary. During the years ended June 30, 2003 and 2002, the OHS spent more than \$200,000 for various promotional and incentive items.

Numerous promotional type items, with a total cost of approximately \$159,165, were purchased to be given out to the general public at training/safety events and the state fair. These items included stress balls, paperboard fans, reflective arm bands, key chains, zipper pulls, and bicycle seat reflectors. The majority of these items featured the OHS's logo along with a brief safety message (i.e.; Buckle Up).

Each year the OHS assists in sponsoring the Law Enforcement Traffic Safety Advisory Council (LETSAAC) Conference. The OHS paid \$8,854 for incentive items, including plaques, ribbons, coasters, and briefcases, to be given to conference participants. Because the conference participants are already knowledgeable of highway safety and OHS, the purchase and distribution of such items does not appear necessary. Items purchased for other training sessions and conferences, totaling approximately \$15,993, were also considered unnecessary because recipients included state and federal highway safety personnel, law enforcement agents, and state employees.

Numerous incentive items costing approximately \$19,741 were purchased for the 2002 Youth Preventive and Awareness Conference. The items included CD cases, eyeglass/sunglass holders, pails, beach towels, and palm tree paper sunglasses. Although these items may be beneficial to and related to the conference theme, it is not clear that they result in improved highway safety practices.

Expenditures related to the 2003, 2002, and 2001 LETSAAC conferences, totaling \$57,018, were paid without a review of actual invoices.

The OHS has seventeen employees and maintains five vehicles. The vehicles appear to be underutilized. There were several instances where personal vehicle mileage was reimbursed although one or more pool vehicles were available.

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YELLOW SHEET

The OHS administers various federal projects to provide assistance to state and local units of government, law enforcement jurisdictions, and universities to implement traffic safety countermeasures and promote highway safety. Project monitoring was not performed for all projects as required by the OHS administrative guidelines. During fiscal years 2003, 2002, and 2001, 145 of 237, 148 of 307, and 86 of 143 projects, respectively, were not monitored. In addition, OHS does not have formal criteria for determining when the on-site or telephone monitoring method is more appropriate and reasonable. Of the projects monitored, approximately 46 percent, 63 percent, and 30 percent were monitored by telephone during fiscal years 2003, 2002, and 2001, respectively.

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MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Dave Snider, Interim Director
Missouri Department of Transportation
and
Charles R. Jackson, Director
Department of Public Safety
and
Joyce Shaul, Director
Office of Highway Safety
Jefferson City, MO 65102

We have audited the Missouri Department of Transportation, Office of Highway Safety. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2003 and 2002. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions, regulations, policies, and contracts.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing minutes of meetings, written policies, financial records, and other pertinent documents; interviewing various personnel of the Office of Highway Safety, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in the audit of the Office of Highway Safety.

The accompanying Management Advisory Report presents our findings arising from our audit of the Missouri Department of Transportation, Office of Highway Safety.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

March 23, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Regina Pruitt, CPA
In-Charge Auditor:	Joyce L. Thomson

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

MISSOURI DEPARTMENT OF TRANSPORTATION,
OFFICE OF HIGHWAY SAFETY
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.	Expenditures
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- A. Some Office of Highway Safety (OHS) purchases do not appear to be reasonable and necessary. During the two years ended June 30, 2003, the OHS spent more than \$200,000 for various promotional and incentive items to be given to conference participants, the general public, and state and federal employees. Unnecessary purchases included the following:
- During fiscal years 2003 and 2002, numerous promotional type items, with a total cost of approximately \$159,165, were purchased to be given out to the general public at training/safety events and the state fair. These items included stress balls, paperboard fans, reflective arm bands, key chains, strobe light magnets, zipper pulls, and bicycle seat reflectors. The majority of these items featured the OHS's logo along with a brief safety message (ie; Buckle Up). The OHS personnel believe such items are necessary to attract the public's attention so that they will then obtain informational pamphlets.
 - Each year the OHS assists in sponsoring the Law Enforcement Traffic Safety Advisory Council (LETSAC) Conference. Training received at this conference assists individuals involved in various law enforcement related occupations (ie; police officer, deputy sheriff, highway patrol) to satisfy at least a portion of their training requirements. Other conference participants include individuals from federal and state public safety agencies. The OHS paid \$8,854 for incentive items to be given to conference participants during fiscal years 2003 and 2002. The items included plaques, ribbons, coasters, and briefcases. Because the conference participants are already knowledgeable of highway safety and the OHS, the purchase and distribution of such items does not appear necessary.
 - The OHS purchased items totaling approximately \$15,993 for other training sessions and conferences. Participants included state and federal highway safety personnel, law enforcement agents, railroad employees, and Missouri Department of Transportation employees. Again, these items appeared unnecessary when considering the recipients. The cost for some items appeared excessive. These items included jerseys costing \$34 each, Christmas ornaments costing \$25 each, banners costing \$46 each, cow figurines costing \$23 each, and polo shirts costing from \$19 to \$23 each.

- Numerous incentive items costing approximately \$19,741 were purchased for the 2002 Youth Preventive and Awareness Conference. The items included CD cases, eyeglass/sunglass holders, pails, beach towels, and palm tree paper sunglasses. Conference participants included Missouri high school students and advisors. Although these items may be beneficial to and relate to the conference theme and activities, it is not clear that they result in improved highway safety practices.

Although federal grant funding policies indicate that costs related to promotional activities which offer incentives or encourage the general public to adopt highway safety practices are allowable, some of the OHS expenditures appear imprudent and unnecessary. OHS needs to reevaluate future expenditures for promotional or incentive items in an effort to eliminate unnecessary costs, ensure the efficient use of resources, and ensure that any such items purchased serve a public purpose.

- B. We noted instances where payments were made without adequate supporting documentation. Expenditures related to the 2003, 2002, and 2001 LETSAC conferences, totaling \$57,018, were paid without a review of actual invoices. Rather, the OHS paid based upon a spreadsheet showing the overall costs by item and a breakdown of expenses split between the LETSAC and OHS. Although the OHS and LETSAC assist in the conference planning aspects and are aware of potential costs, the review of actual invoices and other documentation is needed to support expenditures from the federal grant.

Adequate documentation is necessary to ensure the propriety of these expenditures and to ensure all disbursements represent valid costs to the office.

WE RECOMMEND the OHS:

- A. Ensure that expenditures are prudent, necessary, and serve a public purpose.
- B. Ensure all expenditures are supported by adequate documentation.

AUDITEE'S RESPONSE

- A. *Promotional items given to the general public—Many of the items in question were distributed at the Missouri State Fair. Certain incentive items were selected for their relevance to bike and pedestrian safety. Beginning with the 2003 State Fair, Highway Safety severely restricted the promotional items for distribution. Since that point, the only items given to the public were Buckle Up key chains. We feel that giving an item that reinforces the safety message while it is being used in the vehicle has the potential to continually remind the user of the message. In addition to having the Buckle Up message, the key chains are also in the shape of a seat belt, further reinforcing the safety message. We will continue to purchase these.*

Conference bags or incentive items—Highway Safety no longer purchases any type of conference bag or incentive items. This practice was discontinued the year after the duty bags were purchased. We do, however, continue to purchase the officer of the year plaques and conference ribbons. The plaques are used to recognize Officer of the Year awards given to traffic officers who have exhibited outstanding performance in the area of traffic safety. The ribbons are used to designate speakers, staff, board members, directors, etc.

Items totaling \$15,993 for training sessions and conferences—Many of the items listed herein were presented at the Governor's Highway Safety Association national meeting which Missouri hosted in 2002. Protocol for this meeting is to use some of the federal grant money for an attendee welcome bag. Each participant was provided an ornament of the Governor's mansion and a polo shirt with the conference logo. Banners were made to publicize the conference at the hotel. The Administrator of the National Highway Traffic Safety Administration and several prominent federal speakers attended this conference. It does not seem outside the realm of prudent expenditures to purchase banners for the conference and at a cost of \$46 for vinyl banners, this does not seem excessive. This conference was a one-time event. These expenditures will not be repeated. It is worth noting that the conference brought a great deal of revenue into the state of Missouri. Over 275 delegates, 215 sponsors/safety partners, 16 guests/spouses and 88 exhibitors from across the nation attended the conference.

The "Buckle Up Betsy" cow figurine seems an appropriate type of award (or recognition) for the instructors who helped with the child passenger safety training for the St. Louis Fire Department project. The figurine is part of the Cow Parade...a unique art exhibit which was featured in Kansas City in 2000. The city's artists, acclaimed and aspiring, individually painted the cows. Students at the Lee's Summit North High School, which lost a student to a traffic crash developed "Buckle Up Betsy." They wanted to share their message about the importance of safety belt use. We presented the figurines to each of the instructors with a certificate of appreciation.

The message this cow delivers is to fasten your seat belt!

Incentive items for youth prevention and awareness programs—Young people are very conscious of fitting in with their peers. They tend to be motivated by inducements that bring them into a certain culture (similar to a brand loyalty marketing concept). A huge part of the Team Spirit Leadership Conference is aimed at getting the students to function as a community working together to solve problems. The incentives alone may not appear to improve their highway safety practices, but they do improve the group's cohesiveness, motivation and commitment during the training program. In addition, the students take the incentives back to their community and use them as a tool to promote the program and further the educational message they have been trained to share.

Until two years ago, federal program regulations prohibited the purchase of paid advertising. Getting messages out on incentive-type items was one of the few ways we could reach the public. To be successful at safety fairs or trade shows, it is often necessary to draw the public's attention to your booth in order to share your message.

One mechanism is the use of incentive items. Once the public has been attracted to your booth, it is then possible to deliver the traffic safety message. Our booths are staffed to ensure we can deliver the safety message along with the item.

This agency will make sure that purchases are prudent and effective for the successful outcome of our programs.

- B. *The Highway Safety Division (HSD) will require a copy of all invoices regardless of whether the LETSAC board or the HSD is paying for the item/service. The separation of the invoices was used as a method to avoid the perception that the HSD was paying for items that, in fact, the LETSAC was covering. We will require all invoices be provided to the HSD as well as a detailed spreadsheet designating the cost that the HSD covers from those covered by the LETSAC.*

2. Underutilization of Vehicles
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State vehicles appear to be underutilized and prior approval is not always obtained for use of a personal vehicle resulting in mileage reimbursement.

- A. The OHS has seventeen employees and maintains five vehicles. All five vehicles are considered pool vehicles and available for use by all employees. A review of vehicle logs shows that vehicles appear to be underutilized. During the year ended June 30, 2003, pool vehicle usage ranged from 2,836 to 14,266 miles, and averaged 7,552 miles per vehicle.

Low mileage can be an indicator that an agency is not utilizing the vehicles efficiently or that all vehicles are not needed. Since August 2003, the MoDOT shuttle has been available for use by OHS employees which may have also decreased the need for some of the pool vehicles.

Office of Administration's (OA) vehicle guidelines, Policy SP-4, provides that pool vehicles should average at least 15,000 miles per year. The OHS should review usage of pool vehicles and dispose of underutilized vehicles to ensure that state resources are efficiently used and that vehicle usage complies with the state policy.

- B. Our review of expense reimbursements and vehicle logs noted thirty-three instances where personal vehicle mileage was reimbursed although one or more pool vehicles were available. These reimbursements totaled approximately \$1,992 and \$3,377, respectively, during fiscal years 2003 and 2002, respectively. For some of these instances, prior written approval from the director was not obtained. Rather, the form was approved along with the month-end expense reimbursement form.

The OHS's state vehicle policy provides that an employee may use their personal vehicle with the director's written approval if a state vehicle is unavailable or under unusual circumstances.

WE RECOMMEND the OHS:

- A. Perform a usage review and dispose of underutilized vehicles.
- B. Enforce the agency policy regarding the use of personal vehicles, and ensure that the approval occurs prior to the personal vehicle use.

AUDITEE'S RESPONSE

- A. *All state-owned vehicles are used for official business only. One of the five vehicles assigned by the HSD is used specifically for local pick-up and delivery/special purposes. The HSD will eliminate all but one van to be used for this purpose and the Ford Crown Victoria for staff travel. If more vehicles are needed, the HSD will utilize the regular MoDOT pool vehicles.*
- B. *All reimbursement for the use of a personal vehicle is for official business only. The HSD will review its policy regarding the use of personal vehicles and will ensure that the approval to use a personal vehicle will occur prior to use.*

3. Monitoring of Federal Grant Projects
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Project monitoring is not always performed as required by the OHS guidelines and monitoring guidelines need improvement.

The OHS administers various federal projects to provide assistance to state and local units of government, law enforcement jurisdictions, and universities to implement traffic safety countermeasures and promote highway safety. To obtain funding, these entities submit an annual application which is reviewed by the OHS for eligibility, programs offered, and funding requested. If the application is approved, a contract is awarded.

According to the OHS Administrative Guidelines for Contracts, the programs should be monitored at least once per year, during the grant period, to ensure compliance with financial and administrative requirements. Monitoring is conducted by the program specialist assigned to the project. Monitoring may be done as an on-site visit or by telephone contact. While the OHS guidelines appear to comply with federal guidelines, project monitoring was not performed for all projects as required by the agency's guidelines. A review of monitoring reports and summary reports indicated the following:

Fiscal Year	Total amount of approved projects	Amount of projects monitored	Number of projects monitored	Number of projects not monitored
2003	\$13,018,326	\$1,946,465	92	145
2002	18,368,377	6,117,463	159	148
2001	6,573,978	2,160,475	57	86

Note: The OHS was the grantee for approximately \$2,285,476, \$3,763,170, and \$2,049,300 of the total amount of approved projects for fiscal years 2003, 2002, and 2001, respectively. Of these amounts, \$25,000, \$44,000, and \$135,000 were monitored during fiscal years 2003, 2002, and 2001, respectively.

In addition, OHS does not have formal criteria for determining when the on-site or telephone monitoring method is more appropriate and reasonable. Of the projects monitored, approximately 46 percent, 63 percent, and 30 percent were monitored by telephone during fiscal years 2003, 2002, and 2001, respectively. For some projects the monitoring report did not identify the method used. A management review of the OHS completed by the National Highway Safety Traffic Administration in 2001 recommended that "rationale should be developed to determine which projects are monitored on-site and which receive phone monitoring. Some determining factors could be: dollar value of projects, experience level of project director, new or continuation project, technical nature of project, etc.". Although the OHS's response to the recommendation indicated revisions to administrative guidelines would address this issue, a review of the most current guidelines show there are still no criteria for selecting the best monitoring method.

To ensure compliance with financial and administrative requirements, projects should be monitored each year as required by the OHS's policy. Policy revisions should be made to incorporate criteria for the on-site and telephone monitoring methods. In addition, all monitoring reports need to provide complete information regarding the monitoring method used.

WE RECOMMEND the OHS monitor all projects each year, modify its policy to provide criteria for selecting the most appropriate monitoring method, and ensure that all monitoring reports provide the method used.

AUDITEE'S RESPONSE

All projects will be monitored each year. In September of 2003, the Monthly Reimbursement Voucher was revised and, with the National Highway Traffic Safety Administration's approval, now contains language that states that each approved voucher constitutes a monitoring. Our administrative guidelines have been modified and now include rationale to determine which projects are monitored on-site and which receive phone monitoring. The Highway Safety Monitoring Report has also been revised so it is now easier to determine whether monitoring was performed by telephone or on-site.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Division of Highway Safety was created in 1969 by Executive Order of the Governor and was transferred to the Department of Public Safety by the Omnibus State Reorganization Act of 1974. Effective in August 2003, by Executive Order of the Governor, the Division of Highway Safety was merged into the Missouri Department of Transportation, and became known as the Office of Highway Safety.

The Office of Highway Safety is responsible for the development and implementation of Missouri's annual comprehensive highway safety plan and programs. The office allocates federal program grant funds and provides technical assistance to state and local agencies for the improvement of highway safety in Missouri. The mission of the office is to reduce deaths, injuries, and property damage caused by traffic crashes on Missouri roadways. To accomplish its mission, the office concentrates its efforts in three areas - enforcement, education, and engineering. Highway Safety is also responsible for administering the federal Motor Carrier Safety Assistance Program. This program focuses on the development and implementation of programs to enforce rules, regulations, and orders applicable to commercial motor vehicle safety.

The director of the Office of Highway Safety is responsible for providing resources and technical information to law enforcement agencies and safety advocates throughout the state. In addition, the office provides technical expertise to the General Assembly on traffic safety legislation to help keep state government officials informed of the latest developments in the field of traffic safety.

The Office of Highway Safety is primarily funded through several federal grants including the State and Community Highway Safety Grant, Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant, Occupant Protection Grant, Federal Highway Safety Data Improvements Incentive Grant, Safety Incentive Grants for Use of Seat Belts, Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons Incentives Grants, National Motor Carrier Safety Grant, and the Office of Juvenile Justice and Delinquency Prevention Grant-Enforcing Underage Drinking Laws. Major program area categories include planning and administration, police traffic services, alcohol countermeasures, youth programs, occupant protection, traffic records, public information and education, safe communities, and engineering.

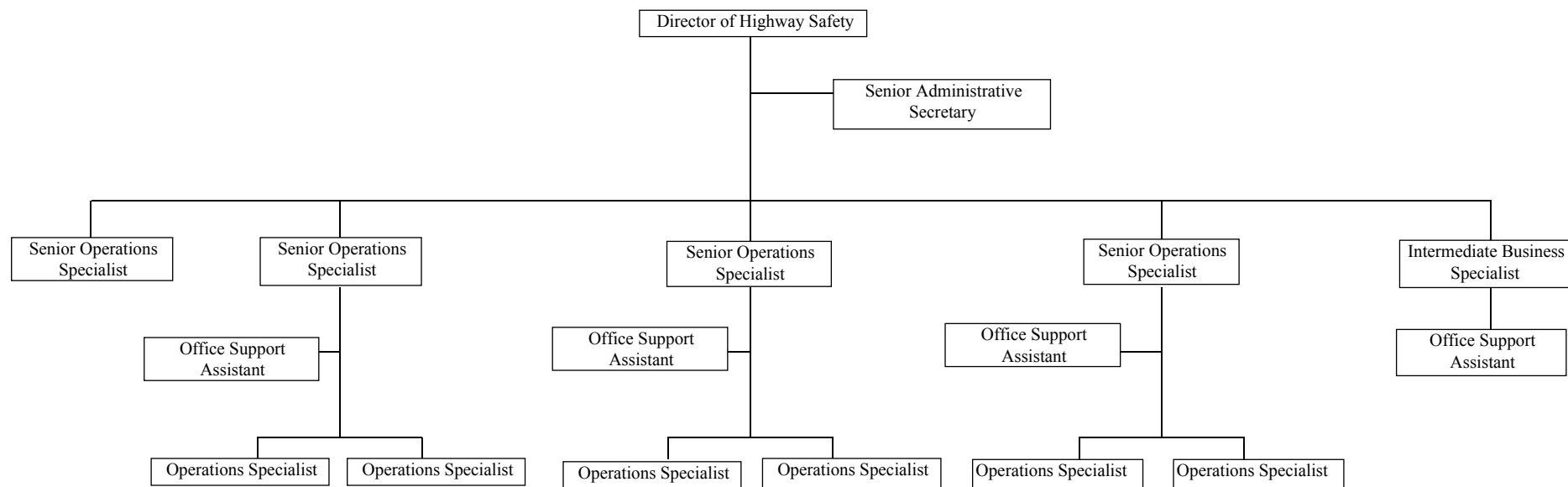
In addition to other funding sources, the Office of Highway Safety receives transfer funds from the Missouri Department of Transportation (MoDOT) according to the 1998 Transportation Equity Act for the 21st Century - Restoration Act. Under this act, transfer programs 164 and 154 were created to encourage States to enact Open Container and Repeat Intoxicated Driver laws. These funds started being transferred from MoDOT in 2001 to sanction Missouri for not having stricter DWI and open container laws and will continue until Missouri is in compliance. These funds can be used for hazardous elimination projects such as guardrail installation, pavement marking projects, or other projects which enhance the safety of motorists, but not for highway construction-related projects. The directors of the Office of Highway Safety and the Missouri Department of Transportation work together to determine the use of these funds.

The Law Enforcement Traffic Safety Advisory Council (LETSAC), initially established as the Police Traffic Services Advisory Council in 1974 by the director of Highway Safety, is an advisory council that is to provide recommendations, direction, guidance, and information/training to the law enforcement community and the Office of Highway Safety. LETSAC membership is granted to each law enforcement agency in the state and to all other supporting agencies which are directly responsible for assisting or training local and statewide law enforcement personnel.

Joyce Shaul has served as Director of the Office of Highway Safety since July 1, 1997. At June 30, 2003, the Office of Highway Safety had nineteen full-time employees. After merging into the Missouri Department of Transportation in August 2003, the Office of Highway Safety has seventeen full-time employees.

An organization chart follows.

MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY
ORGANIZATION CHART



Note: This chart presents the organization as of August 2003 after Highway Safety was merged into the Missouri Department of Transportation.

Appendix A

MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2003			2002		
	Appropriation Authority	Expenditures	Lapsed Balances *	Appropriation Authority	Expenditures	Lapsed Balances *
DEPARTMENT OF PUBLIC SAFETY - HIGHWAY SAFETY FUND						
Personal service	\$ 438,207	373,213	64,994	438,207	373,543	64,664
Expense and equipment	74,021	53,794	20,227	74,021	73,545	476
Managed by Facilities Management	2,448	1,812	636	4,260	1,812	2,448 **
National Highway Safety Act Grants	19,800,000	11,372,810	8,427,190	6,000,000	4,823,532	1,176,468
National Highway Safety Act Grants	7,152,421	0	7,152,421	10,445,394	3,292,973	7,152,421 **
Total General Revenue Fund - Federal	27,467,097	11,801,629	15,665,468	16,961,882	8,565,405	8,396,477
DEPARTMENT OF PUBLIC SAFETY FUND						
Combating Underage Drinking Problems	0	0	0	720,000	35,499	684,501
Motor Carrier Safety Assistance Program	1,350,000	985,695	364,305	1,350,000	891,232	458,768
Total Department of Public Safety Fund	1,350,000	985,695	364,305	2,070,000	926,731	1,143,269
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND						
Personal service	360,279	304,545	55,734	360,279	338,379	21,900
Expense and equipment	95,899	72,345	23,554	95,899	81,673	14,226
Total State Highway Department Fund	456,178	376,890	79,288	456,178	420,052	36,126
MOTORCYCLE SAFETY TRUST FUND						
Expense and equipment	50,000	50,000	0	50,000	0	50,000
Total All Funds	\$ 29,323,275	13,214,214	16,109,061	19,538,060	9,912,188	9,625,872

* Office officials indicated the lapsed balances included the following withholdings made at the Governor's request

	June 30,	
	2003	2002
State Highways and Transportation Department Fund:		
Personal service	\$ 10,808.00	2,877.00
Expense and equipment	0	13,685.00
Total	\$ 10,808.00	16,562.00

** Biennial appropriations set up in fiscal year 2002 are re-appropriations to fiscal year 2003. After the fiscal year-end processing has been completed, the unexpended fiscal year 2002 appropriation balance for a biennial appropriation is established in fiscal year 2003. Therefore, there is no lapsed balance for a biennial appropriation at the end of fiscal year 2002.

Appendix B

MISSOURI DEPARTMENT OF TRANSPORTATION
OFFICE OF HIGHWAY SAFETY
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,	
	2003	2002
Salaries and wages	\$ 677,758	711,922
Travel:		
In-State	35,653	49,980
Out-of-State	13,407	20,258
Fuel and utilities	10,795	8,809
Supplies	474,872	422,295
Professional development	20,738	30,521
Communication services and supplies	24,035	26,817
Services:		
Professional	877,134	759,415
Housekeeping and janitorial	4,365	4,002
Maintenance and repair services	3,395	2,210
Equipment:		
Computer	14,125	26,905
Motorized	479,385	0
Office	0	2,163
Other	1,895,741	892,749
Building lease payments	3,929	7,705
Equipment rental and leases	6,844	7,274
Miscellaneous expenses	11,114	47,496
Program distributions	8,660,924	6,891,667
Total Expenditures	\$ <u>13,214,214</u>	<u>9,912,188</u>